

**OFFICE OF THE COMMISSIONER, COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA – 700 015.**

Trade Circular No. 06/2011, dated 17.03.2011

Sub: How short payment of tax made in return, mistakes cropped up in dematerialized “C” and “F” Forms etc. can be taken care of and how filing of revised statement after the expiry of the date of filing revised return can be accommodated.

In the Trade Circular No. 7 of 2010 dated 22.06.2010, the modalities of issuance of dematerialized “C” and “F” Forms were discussed where dealers were asked to be extremely careful in filling up of returns and the Trade Circular No. 1 of 2011 dated 12.01.2011 was circulated on the same subject informing the dealers to revise their returns for the period Q.E. 30.6.2010 within 31.1.2011, if found necessary, for generation of correct “C”/“F” Forms.

From a good number of petitions, filed by dealers narrating their mistakes in generating demat “C” / “F” Forms, various problems faced by them have come into surface. After careful scrutiny of those problems, the following decisions are taken to resolve those issues :

A. Short payment in return

Short payment up to Rs.10/- (rupees ten only) in any quarter may be ignored while generating dematerialized Central Declaration Form “C” & Form “F”. Attempts are being taken to inform the dealers about their short payment of taxes.

B. On line modification of annexure in CST return

Dealers will be allowed to modify already uploaded annexure “E” & “F” in CST returns to rectify any mistake, even after generation of forms.

The fields earmarked for CST No./TIN of the seller or transferor and the invoice amount will not come under this modification.

C. Generation of dematerialized Central Declaration Forms in case where there are mistakes :-

a) When the time to file revised return has not expired :-

Even after modification, in case there still remain mistakes, in the fields earmarked for CST No./TIN of the seller or transferor and the invoice amount, and the time of filing revised return has not expired for that quarter, then –

- (i) in case where Central Forms are not generated, the dealer shall file revised return within due time and generate forms with correct figures as per revised return;
- (ii) in case where Central Forms have already been generated, the dealer shall apply before the Additional Commissioner, ISD for cancellation of such forms with a

prayer to allow him to file revised return and shall file revised return after such allowance within due time and regenerate those forms with correct figures as per revised return;

- (iii) in case where the dealer has not filed any annexure while filing return electronically but want to file such annexure for generation of Central Forms, the dealer shall file revised return within due time and generate forms with correct figures as per revised return.

b) Manual issue of "C" / "F" Forms when the time to the file revised return has expired:-

Even after modification, if there still remain mistakes, in the fields earmarked for CST No./TIN of the seller or transferor and the invoice amount, and the time to file revised return has already expired for that quarter, then –

- (i) in case where the dealer has not generated Central Forms, he has to submit 'REVISED STATEMENT' (in duplicate) [in return format] along with an application (in duplicate) for issue of Central Forms before the Additional Commissioner, Commercial Taxes, ISD who will process and subsequently forward one copy of each of such statement and application to the respective assessing authority, if necessary, for issuance of such Central Forms manually;
- (ii) in case where the dealer has generated Central Forms with incorrect particulars which he wants to rectify, he has to apply before the Additional Commissioner, Commercial Taxes, ISD for cancellation of such forms, either fully or partially, and also submit 'REVISED STATEMENT' (in duplicate) [in return format] along with an application (in duplicate) for re-issue of fresh Central Forms in lieu of cancelled forms before the same authority who will process and subsequently forward one copy of each of such statement and application to the respective assessing authority, if necessary, for issuance of such Central Forms manually in lieu of cancelled forms, after necessary cancellation of erroneous forms.
- (iii) In case where the dealer has not filed any annexure while filing return electronically but wants to file such annexure for Central Forms, he has to submit 'REVISED STATEMENT' (in duplicate) [in return format] along with the required annexure and an application (in duplicate) for issue of Central Forms before the Additional Commissioner, Commercial Taxes, ISD who will process and subsequently forward one copy of each of such statement and application to the respective assessing authority, if necessary, for issuance of such Central Forms manually;

Assessing authority will please bring the above instruction to the notice of the dealers under his control for their guidance.

(H.K. Dwivedi)
Commissioner, Sales Tax,
West Bengal

Copy forwarded for information and necessary action to:

- 1) **The Principal Secretary, Finance (Revenue) Department, Government of W.B.**
- 2).....Special Commissioner, Sales Tax, W.B/
Additional Commissioner, Sales Tax, W.B.
- 3) The Special Officer, Bureau of Investigation.
- 4) The Sr. Joint Commissioner, Sales Tax,(HQ).
- 5) Sr.Joint Commissioner, Sales Tax,.....Circle/Range/Central Section/.....
- 6) Joint Commissioner, Sales Tax.....Circle/Charge.
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.....
- 9) Website www.wbcomtax.gov.in.

For Commissioner,
Sales Taxes, West Bengal